

Problems with the Application of Environmental Accounting in Middle East

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Abstract

The study aimed at increasing interest in environmental accounting, laying the foundations applied for accounting environment, the problem of the study in the lack of accuracy of the estimates and the accounting measurement of the items of the environment, the inadequacy of some of the Principles of Accounting for accounting environment, hypotheses: the adaptation of the principles and my principles and assumptions accounting for the accounting environment helps in preserving the environment, the development of an international accounting standard for accounting of the environment increases the effectiveness of Performance and the concept of global environmental accounting, we used deductive approach and descriptive analytical results: application actual accounting environment in study environment, financial items allocated to an environment that is unfair with the pollution of the environment, the recommendations: requiring all polluters natural and legal payment for the benefit of the environment, the application of the accounting standard environmental, re-estimate of the amounts allocated to the environment in the Middle East.

Key Words: Environment, visual pollution, environmental degradation, a pile of waste, liquid waste, environmental emergencies, polluting the environment, environmental quality, environmental accounting, environmental disaster, environmental standards, environmental protection

Introduction

Human behavior and the economic focus of the science of accounting works this science to find solutions to the range of problems caused by this human behavior, including the problem of environmental pollution, especially in finding a way to measure pollution financially and technically so they can find the resources necessary to reduce or fight it or you make financial estimates to prove economic events which is reflected on the basis and assumptions and accounting principles which are based on general goals, including the report on economic activities and human behavior in part, the financial and the environment, including of humans and animals and plants and inanimate resources of the seas and rivers, oceans and other components of the environment occupied the attention of most researchers in the subjects related to the direct and indirect environmental ,human in their conduct economic daily uses the surrounding environment, making such an application impact on the lives of others and their environmental .This daily use of natural elements and components of the environment. The financial cost, like human activity in agriculture, industry, trade, construction, water, and technical and other human activities that have aspects Financial and cost accounting requires measurement of financial exact unit consumption environment that should be priced according to the cost criteria in measuring units consumed environmentally, and perhaps the growing interest in the topics of global warming and the ozone layer and the problems of modern diseases caused by environmental pollution and the use of fertilizers, greenhouses and other topics made thinkers accounting and some organizations working in the environmental field and relevant ministries urges others in thinking about the dangers of Great threaten rights in various aspects of his life, even holding the Earth Summit in Rio de Janeiro in 1991 to address the problems of the environment and discusses those challenges environment faced by human.

Wherever it is found in rich or poor and developing countries which are the most in the production of pollution and industries dirty or those that are called them as environmentally friendly, or so-called clean industries, those challenges have helped speed in response to the increase of the accounting concerns about the previous accounting environment was the basis for building the basis of intellectual or artistic application helps measure, analyze and evaluate information system that will serve the users Financial statements, the environment and meet the expectations in the service of the environment.

Problem of the Study

The problem with the study in the absence of the basis of accounting for the allocation of sufficient funds items within the approved expenditure of financial companies, organizations and institutions producing pollution, lack of measurement of an accounting objective of the components and elements of the environment surrounding the company, and the problem of the study in the lack of financial estimates for the menu items for future budgets Financial planning at financial planning for the future of environmental spending, the lack of a widespread culture of customizable accounting for the spending environment, lack of proper application of international accounting standards concerning environmental spending, weak financial laws binding to deduct the amount of financial support from both public and private sectors to assist in the protection of the environment, the non-recognition of tax authorities limits Higher expenses for the environment when calculating the tax base, also Lack of accounting thought, which deals with issues related to environmental accounting, also lack of enthusiasm financial management executive in the application of the principles and procedures of financial accounting for the environment currently approved, considering that the cost of environmental costs sunken, does not contain the profit and loss account on the expense of the environment in most institutions, the spread of making expenses related to the environment within the general operating expenses, do not include financial compensation as a result of illness as a result of environmental contamination in the work environment expensed human capital. The following questions can help explain the problem:

- 1 / What are the foundations and principles of accounting and assumptions that govern environmental accounting?.
- 2 / To what extent can the recognition of environmental spending within operating costs in facilities, tools and machinery producing pollution?.
- 3 / What are the assumptions that are consistent accounting and accounting procedures for the environment?.
- 4 / to what extent can adapt the accounting principles generally accepted in favor of the environment?.
- 5 / What are the main problems facing the accounting in the process of estimating the terms of the environment?.
- 6 / What are the accounting methods adopted in the allocation of funds for environmental spending? .
- 7 / How effective are the foundations of the application of withholding financial environment for the benefit of companies producing polluting?.

The Importance of the study

The importance of the study of a variety of reasons which can abstract as follows: -

- 1 / importance of the environment and conservation imperative to determine the accounting concept and its elements
- 2 / put the problems of the application of the principles and concepts and procedures for application in environmental accounting
- 3 / provide some of the organizations working in the field of environment, financial information and methods of measurement
- 4 / work to spread the culture of environmental protection, environmental accounting in facilities producing pollution
- 5 / assist management in making decisions about the allocation of funds and the development of financial reserves
- 6 / extend range of professional organizations interested in the environment were assisted in the performance
- 7 / encourage spenders on the environment to increase the geographical area with a relatively clean environment.

Research Objectives

This study aims to achieve a set of general objectives for the environment and private accounting, as follows: -

- 1 / definition of environmental concepts that help in caring for the environment and the dissemination of culture and consciousness.

2 /dissemination of theoretical foundations, practical and procedural about the accounting measurement of the cost of the environment.

3 / to shed light on how to estimate the terms of environmental accounting and financial reserves.

4 / knowledge of environmental accounting concepts, types and link of accounting types.

5 / helping to increase the disclosure of accounting for environmental problems and ways to treat them.

6 / working on the development of the conceptual framework and intellectual development of environmental accounting.

7 / dissemination of giving attention to financial allocations of profit institutions producing pollution.

Hypotheses of the Study

This study examined a group of scientific hypotheses that help to ask questions that can help in the analysis of the main and sub-questions related to the study, namely:

1 / there is a significant relationship between the moral problems of the application of accounting between the environment and pollution

2 / affect the allocation of amounts of cash in the budget to increase concern for the environment and the prevention of risks

Methodology of the Study

The study followed a group of scientific methods to track the phenomenon and find out the intellectual foundations and Conceptual study has been used deductive approach to assist in reaching a set of core routers on this study and devise some generalizations intellectual, and follow the descriptive analytical method to identify the components of partial to study the numbers associated with the field study and analysis to detailed components to arrive at the results help to know the problem solving questions and achieve the objectives of the study and its importance Use as a comparative historical approach to track aspects of time in the study and take advantage of them.

Data Collection Tools

The study included a set of tools used to collect the raw data of the study and the means to obtain the basic information you can work on increasing verify the authenticity of the study and that they involved credible The researchers used observation and comparison and random samples, interviews, and personal control method in the data and study relied reference books and scientific journals in addition to internet sites.

The Study Sample

The study used a sampling system can then disseminates the results of the study on the phenomenon in general and this has taken the study of some Arab countries in the Middle East and another country as a sample for the study of the field of the environment and the problems of accounting environment there in general.

Previous Studies

Nickel and Michael (1995) (1)

The study examined the problem of disclosure of environmental pollution of industrial companies, where the study aimed to analyze the disclosure in the financial statements of companies that are industry-sensitivity high environmental results: that there is a noticeable growth in the number of companies that disclose environmental information, there is a disclosure of private information private investments in activities to combat environmental pollution, there is becoming more frequent in operating expenses to preserve the environment

Ismail Mohammed Ismail (1997) (2)

The study examined (environmental pollution between thought and measurement instruments accounting) The problem with the study of environmental damage to the community as a result of environmental pollution , where study aimed to identify the possibility of measuring the social cost of pollution of the environment has reached the study group to accounting requirements that must be provided to enable the measurement of The social cost of environmental pollution , which is the existence of the records relating to the accounts of spending on environmental protection and the presence of a planning budgets and spending budgets for environmental protection, both types of capital and current accounts , as well as the final list included the social costs that help the auditor to carry out a review.

Abdel-Salam Kamal Abdel -Salam (1999)

The study examined (environmental accounting one basic requirements for review) lies the problem in assessing the environmental commitments in addition to the disclosure of accounting for the costs of the environmental performance of some of the companies, the study focused on the disclosure of environmental information, study aimed to prepare information reflects environmental responsibility

Fayez Mohammad Sheikh Muzahim (2008) (4)

Subject of the study (accounting measurement of the costs of damage to environmental pollution on workers in the oil sector), the problem in the accounting measurement of the cost of the environment, the difficulty of identifying activities that are measured, their importance in the recognition of expenses, environmental, and most important characteristic of the current study for the previous study sample was selected to study in Middle East countries and attention to set conditions for binding facility that does not appear to address the environmental costs in its financial statements

Laibi Hato Khalaf (2009) (5)

The study examined accounting methods to measure the costs of environmental pollution. And measurement of expenses reduce pollution and problems related to the environment, and the problem of measuring the commissioning of pollution types, different study aimed to find solutions to the damage caused by environmental pollution and the most important results of the study are suffering most developing countries, the problem of environmental pollution, scarcity of studies and research on the problem of environmental pollution and has recommended the study to increase spending from states and major environmental organizations, environmental interest in research, especially in the field of accounting.

Abdul Raziq Qasim Shehata (2010)

The study examined (accounting measurement of the costs of environmental performance) , the problem of the study in the weakness of the traditional means of measuring environmental costs , and the inadequacy of the theory of the total cost of the measure and the unit price of the unit cost , environmental study aimed to the statement of the ability of the accounting system in the company to measure the costs of environmental performance , attention control environmental , to assist in reducing corruption , environmental hypotheses : the existence of a relationship between the accounting system and the areas of corruption , environmental affects measure the costs of environmental performance reduces environmental pollution , the results : there is a conflict between the requirements of environmental protection and the efficient exploitation of the resources of the company , there is integration between organizational factors and political and accounting appropriate in the analysis of the elements of the costs of environmental performance .

Layout of the Study

The study was divided into an introduction and three sections, in the first section: the concepts and objectives of the environment and environmental accounting, the second section: Influential factors in the accounting measurement of the environment (applied study), and in the third Section: Discussion and analysis

Section one: the concepts and objectives of the environment and environmental accounting

The Concept of the Environment

Are all it takes to humans from water, air, land and outer space and all that it contains these circles of Mad and flora and fauna and the different forms of energy systems and the natural processes and human activities?

Concept of the air:

A mixture of gases composed his natural characteristics and name known and environmental standards specified in (KSA), Publications (General Presidency of Meteorology and Environmental Protection, 2013, p 1)

The Concept of Environmental Pollution

The presence of one or more of the materials and factors quantities or qualities or period of time lead either directly or indirectly, to the detriment of public health or revival or natural resources or property or adversely affect human well-being, and known pollution that a change in the environment that surrounds living organisms and human-induced and daily activities leading to the emergence of some of the resources that do not fit with the place in which they live organism and lead to the Fifty (Laibi Hato behind 0.2009, p 2)

Interest in Environmental Accounting

Environmental accounting profession is mandated to develop information that highlights the role of the unit and its contribution to the community through optimum utilization of resources and preservation of the environment and the fair distribution of profit, where he wrote many of the accountants about that relationship and organized the National Association of Accountants and Accountants Association of America many meetings with the aim of conducting research in environmental accounting in the period between 1970 -1975 m. interest in environmental accounting led to the restoration of the environment which resulted in new case for the accounting profession to accept the extradition of an active role with respect to the cost of pollution (AAA ,1975,53-89) The application of traditional accounting on the cost of production is based on the assumption that reducing the damage caused to the environment is only the cost of production and this means that the cost of disbursements and related to the production must treated as a cost of production and that the cost spent to reduce environmental pollution must be expected to carry on productive activities and that the costs associated with the process of reforming the damage resulting from the activities that have taken place previously considered the previous period and treated her income during that period.

Problems associated with the application of the accounting environment.

There are a series of observations that led to the disability application accounting system environment such as lack of attention to the conceptual framework for environmental accounting and explain the vocabulary of environmental accounting more clearly than can take down these concepts to the reality of the application of accounting when calculating the cost of the environment or the deduction of the amounts deducted in favor of the environment , the problem is not included accounting Standards means and procedures and basic methods and allowed alternative when calculating the share of environmental expenditure binding institutions polluting the environment , accounting principles generally accepted need to increase disclosure regarding the environment , Accounting estimate of the items is not an objective environmental and historical cost basis is an obstacle to the recognition of expenses environment the future , not to adopt Financial allocations on the expenses of the environment in the preparation of annual budgets , not to identify and measure the level of contamination of the institution or company or individual to the environment in a quantity, the disclosure in the financial statements of assets, environmental or participate at high rates in support of the environment , the lack of financial laws that support the position of environmental accounting , to specialize public institutions and private sites geographically within the organization to support the environment and environmental accounting in particular, to some management in the institutions of public training courses on environmental accounting , the lack of a minimum of assets that help clean the environment and support and must be followed by supervisory institutions of government , non- deduction amounts when vehicle license or license renewal leadership to support the activities of environmentally friendly , direct payments to hospitals to treat patients pollution Environmental direct and indirect, do not include the school curriculum at all stages conservation culture adequately to means the current estimate, the ineffectiveness of current methods for duty prohibitive costs of environmental degradation, free curriculum for accounting departments or schools of Administrative Sciences or colleges economics in universities in the Middle East approach effectively environmental accounting in more than a semester to increase qualification in environmental accounting, environmental organizations supported by the lack of activities in a satisfactory manner to manage users and the environment.

Pollution levels: There are several types of contamination and recall, for example, but not limited to: **(A) Un-dangerous pollution** -Is the pollution that man can live with that without being harmed (Laibi Hato Khalaf ,2009, p 2 , **(B) Dangerous pollution** -Is the pollution that appears negative effects affect the rights and the environment in which they live and linked to industrial activity in all its forms and gravity lies in the need to take preventive measures that protect human food from contamination? **(C) The devastating pollution:** Is the pollution that has occurred in which the collapse of the environment and human together and eliminates all forms of ecological balance is connected to technological development.

Types of pollution: Includes several types of pollution, including the following: (Air pollution, Waste pollution, , Visual pollution. Noise pollution, Water pollution, Soil pollution, Food contamination)

Section 2: Influential factors in the accounting measurement of the environment: -

There are a variety of factors that must be taken into account when determining the accounting items related to the environment, whether those costs directly or indirectly, for example, there are costs to be taken into account when calculating the cost of environmental damage is not limited to direct damages and indirect but be linked to processes operating such delay incoming imports and exports, export or operating the full potential of the production process and the decline in the state in general, including the cost of hardware failure imported by sea which affects the transit trade, not to mention the direct damage to fisheries, for example.

Cost of Damage Measuring

Suggested by some researchers to measure damage to fisheries, for example, as a result of contamination by comparing the quantities that can be caught in an area at specific intervals p_1, p_2, \dots, p_n so as to calculate the rate of decline in the growth of the fisheries potential during the period for a number of years (n) using the following equation:

$R = (-n-1 \sqrt{P_2}) / P_1$: It is to know the rate of decline is possible to predict the quantities produced in the years to come $F_n = F_1 (1 + r)^n$

Appreciation cannot measure the rate of reproduction of the human being at rates close if possible comparison between the two types of where they were revived and the relative level of pollution, which affects the lower the human species and other creatures, including fish in the oceans, seas and rivers as a result of environmental pollution, and in spite of the expected (Food and Agriculture Organization) that the least census the world's population by the year 2030 to eight billion, but that if this increase did not take into account some environmental factors will be in doubt, based on the previous equation. Appreciation decrease represent years n and the decline in the proportion of the population during that period, which can be measured between the years 2014-2030, which is expected by the increase in the population of the world while ignoring environmental factors as the rate of births with mothers and fathers and the Pacific exhibition of pollution can restore the decline equation phenomenon, namely: $F_n = f_1 (1 + r)^n$.

According to this equation are such that reduced the world's population comparison between the birth of a clean environment and birth in an environment of industries dirty not to mention the wars, famines and natural disasters, deadly diseases and traffic accidents and some other methods that help in the exposed human and rehabilitation of the death of the collective and without death fold as a result of pollution, And punctured this system when predicting population growth did not apply its findings on the growth rates of Fisheries before, as it is not taken into account the amount of fish that suffered harm from environmental pollution and ignores the increasing consumption of fish over the years, and can be rationalizing this method later to account for those considerations, must also take into account the cost of pollution resulting from water desalination, the greatest damage is damage to health, which is often taken as an indicator of pollution, as is the case in the event of chemical contamination caused by remnants of the oil sector.

Accounting Measurement of Pollution from Oil

Accounting theoretical framework discuss the effect of the petroleum industry employees to measure the cost of human damage that may be caused to them as a major asset classes where you use the same method of measurement of the damage the environment to human health in spite of the difficulty that beset, this can limit the impact of environmental pollution on health water pollution own drinking and pollution, which affects fisheries and pollution to the environment and your transition to humans and those costs are measured for the following damage:

1 - The cost of pollution and disease implications .The cost of treatment. Opportunity cost the cost of discomfort.

The accounting mechanism provided by the accounting standards are still dealing with the subject in theory only and by estimating the cost of treatment only as follows: - $Ten = (n \sqrt{(dn * en * yn * pn)}) / (d = 2)$

The terms of the quality of diseases caused by environmental damage = DN, Average cost of treating patients = EN, Number of days of treatment = YN, Special case ground = PN and duration.

The accounting measurement often deals with the unit cost in terms of affiliation to cost accounting, especially on the side of manufacturing in order to determine the unit cost of producing only that this measurement helps management in its decisions regarding the pricing of industrial products or pricing of services provided, and therefore, the accounting environment as part of the accounting social responsibility imperative measuring unit social cost,

including the cost of treatment despite the fact that the previous study on measuring the cost of treatment of diseases in general, and especially on the side of estimating the cost of treatment to insurance companies or to account for insurance to help make decisions Actuaries In insurance companies who appreciated the cost of damaging for the purposes of compensation for insured peer withholdings of them as a believer them and attic can use the same previous equation in measuring the cost of treatment for patients heading environmental pollution so that it can estimate the number of years in which he was to make environmental for many years , such as the victims of Hiroshima and Nagasaki during the second World War specially in the area of Japan and the number of years that heals of them were exposed to these environmental disaster or a group of other waste that affected the human race in any space environmental her life , and can be environmental accounting adoption of estimating the cost of treatment and determine the prices of the units exposed to environmental pollution of revival through the later years and estimate the amounts that can be allocated to existing patients in hospitals And patients expected as a result of environmental indicators , the cost of the treatment you need to measure accounting beyond the historical cost basis of accounting , which requires documents the historical moment of the event , which substantiate the application of accounting for those accounting entries that have been recognized in accordance with the theory of double entry , we suggest that taking into account the accounting for environmental adopt the principle of current cost in measuring the risk environment , based on the estimates projected by the collapse of system interoperability in the area of what is then put reserves existing in the budgets of monetary institutions consuming environment and assess the items that can be included in the financial statements for the periods subsequent to measure environmental damage predicted using the theory of the total cost of treatment as a result of pollution environmental for the previous equation and the adoption rates of population growth and the patients in treatment costs and duration of hypnosis and the level of functionality after recovery from the disease as a result of exposure to environmental damage (the consumption of human assets) within the accounting expenses for social responsibility and social security costs and lower job performance Within the cost of environmental accounting, and the possibility of different values of each variable of the above variables depending on the quality of diseases caused by pollution elements and rates of different concentration.

C - Opportunity cost: Is the cost resulting from the work center bearing burdens due to lack of productivity of individuals to unnecessary illness or poisoning, and used the following equation: - $Pe = v_{yp} \cdot TW \times nd$, Where: - nd day of the year the total number of workers, two annual production value v_{yp} =, pe = gains lost

D- The cost of discomfort: Accounting problem appreciation in general, and especially in some aspects where there is overlap in the characteristics and accounting measurement proper and in accordance with the principle of accrual and cash basis , especially if it is linked to certain factors, indirect and that you need to foundations of different load and identify cost centers of service centers , centers of support , it is not easy being extracted with an indirect impact , especially if coincided with serious illnesses and can be invoked here some studies carried out in this aspect , especially the psychological ones, which seeks to measure the cost of the relationship between the cost of connectivity inconvenience and cost of treating a patient One psychiatric hospitals, as in the following equation: -The cost of treatment of inconvenience (discomfort) = vd , The daily cost to the patient at the hospital = cu , The number of days of hospitalization = $m2$, $V1 = M * ca$: The cost of these particular deaths linked to a high cost in human beings and there are no other related enjoy life (environmental disability), as in the following equation:

$Mc = s + c_{ipn}$, Social value = se , the social value that cannot be reduced because of death = si , the cost of premature death = (murder cost) mc It can extract value(c_{ipn}) the following equation: - $(C_{ipn} = ti - cn$

Per capita consumption of goods and services = cn , the gross income derived by an individual of years lost to death early = Ti , It can calculate the damage coefficient (df) to know the cost of the damage, if possible, determine deprivation increase in the death rate (dr) and the average value of life (agl) and the number of residents in the area of environmental damage (P) by the following equation: $DF = Ad * A g l/p$

And often is determined by the increase in the rate of death by increasing the effect of one unit of environmental pollution by comparing the number of cases of death before and after this increase are the survey methods and indirect measurement and questionnaires of the most important means of inference on the increase.

The Equation of Environmental Control to: Dr.: Wilson

$W_i = \sqrt{(E * E-1) N}$ / The real distribution of services = e, the total output of goods and services, n, public welfare = W and N can be obtained through the $N = N_i + T$, The total cost of the damage and control pollution = T, the value of goods and services to the lack of control on the environmental damage = N_i , Can be obtained on the E by the following equation: , $E = E_i - D$, Total cost of pollution = $D + T$, the environmental cost , loss in the quality of environmental services = D, the value of the environment in the case of non- pollution control = E_i ,
The audit activity Environmental must contain vocabulary and objectives of the internal audit first as a guarantee for the performance of the executive and institutional to include international auditing standards and control over the activities of the institutions that did not take into account the environmental safety and thus try by supervisory institutions of the state , and perhaps environmental accounting in measurable environmental damage and estimate the value of a quantitative help extend government regulators in making decisions for the benefit of environmental and working to strengthen the role of environmental auditing of environmental activities Entrusted with the institution within the plan approved by the state and provide a schedule executive timetable and organizations that monitor the environmental organizations informal and some civil society organizations interested in the environment in general, and the internal audit is often the activities of the regulatory traditional audit activities and operational data for billing, accounting , administrative, legal and health operations combined and subtraction and other conventional processes , such as the discovery of errors related Omissions or those mistakes intentional or errors related to the clay and the addendum or complete neglect of some of the processes related to the limitations of accounting or other errors intentional or unintentional , and evolved revision to include a review of policies, operational management and performance measurement and help the administration and enforcement of laws And regulations, so the internal control should include directives of accounting societies in the Arab countries and the Middle East, which was characterized by the element of compulsion in the bulletins and regulations published for the adoption of methods and tools and performance reports lead to increased control over the operations of the environment within the organization and activities of the financial implications of such control on the environmental performance in Foundation contaminated environmental, and should add a paragraph to express an opinion in the auditor's report environmental application procedures and regulations and the foundations of withholding financial benefit of the environment and the extent of approval activities ecosystem proper in the side of productive activities or by the human resources in the organization and then the adoption of this report by the regulatory authorities of the State The organizations supporting the environment and the public eco -friendly and accounting environment.

Section 3: Discussion and Analysis

Numbers and environmental indicators:

More than 81 million of the population of South America lives in the cities of contaminated resources and lose 65 working days per year , 290 African does not know way to a cup of pure and healthy water , indicating to United Nations report to be 2 '3 billion people in the world suffer deficiencies in the recourses water , this confirms the size of the humanitarian disaster facing the revival all and first of human virtue the largest source of environmental pollution and the affected bulk of this pollution , it is clear from the study provided by the United Nations about the environment that poverty is an essential factor in the increase in the proportion of environmental pollution and the increasing affected by the pollution , where clear that South America and then followed Africa represents the highest percentage in the vulnerability to environmental damage , this necessitates the accounting as a measure of human activity and are affected by it and the affect it can find a set of standards and ways to contribute to the reduction of the effects of this deadly plague Holland tops the list of countries producing paper from waste paper with a total production in the country 77% of total production by the paper industries , followed by Garman 67% , Austria 65% , Switzerland 61% , Finland 57 % (United Nations estimation)

Environmental Expenditure in Saudi Arabia:

The reports in the year 2010 for the Department of Statistics and surveys of environmental statistics annual administrative records data , the number of workers and employees based on the environmental protection of the public and private sectors about 23,062 people , as the total current and capital expenditures on the environment for both sectors about 82.5 million Real and that sectors ministries and government institutions , universities , municipalities and industrial activities hazardous and non-hazardous and services , hotels , education and medical services , both public and private

The results of statistical studies that more sectors spending on environmental protection where municipalities spent about 65.5 million and represented expenses in the amount of 89% operating expenses and 11 % capital expenditure and resolving ranked second in the medical services sector, where about 7.2 million spent Real spending comes sector industrial activities in third place (environmental spending in 1434 Journal Constitution)

The rate of environmental pollution in some sea shores in Kuwait 25%. (study of Kuwait University College of Engineering and Petroleum (Ecoscape means the port environment)). but the Global ratio must be less than 4 %)

The World Health Organization set of standards permitted with respect to dust and is 90 mg / m³.

Many group of countries held meetings and conventions to help in the fight against environmental problems such as acid rain and the decrease of the ozone layer and dumping waste in the ocean , and this so-called Montreal Protocol on Substances that Deplete the Ozone Layer , in 1989 agreed producing countries Fluor carbonates to stop production gradually and prohibits the production year 1991, and stopped completely in 2000 , met with representatives of 178 countries in Radii Jean a wry 1992 on Environment and development (Earth Summit) , where members of the United Nations signed an agreement to prevent the greenhouse effect and maintain forests and endangered species . also 127 countries have signed the 2001 Convention on the Prohibition of the use of 12 pollutants (POPs) , including Article (DPT) , which travel through the air (network Tim Emirates). (Middle East newspaper No 11825 , April 14, 2011 Thursday 10 m inanimate initial 1432) .

Noted Dr. Conseco specialist pollution that air pollution has a negative impact on the overall economy , according to a study conducted by the Ministry of Environment in Lebanon, and the World Bank, the percentage of the costs resulting from the deterioration of the ratio in the Lebanese economy from 2.8 % to 4 % of GDP (565 million dollars) , he drew captain doctors Lebanon Professor Sharaf Abu Sharaf that varies the proportion of outdoor air pollution in Lebanon between cities and quail , as shown last local statistics that 62.4 % of Lebanese households owns one car and 28% of households own at least two cars , which helps to 0 pollution that the numbers listed show very clearly the seriousness of the deterioration of the environment movement . Said Dr. Nadim president of the Lebanese Association for Chest Diseases that environmental pollution of different types is alarmist and claim the need to take the necessary measures of the danger of repression and avoid violations of health (traffic 70 %) 0 confirm the figures cited by persons with competence technical aspects of health and the increasing numbers of environmental requiring the rise of accounting thought in general, and the Middle East, especially the attention to the environment more than it is now , and with the efforts of the ability of the United Arab Emirates in the completion of some major projects that can support environmental accounting in the performance of its functions without being the inclusion of issues of environmental accounting within the cost accounting or responsibility within the accounting Social with a social responsibilities that are interested by accounting for social responsibility and we are theorizing intellectual accounting environment as a branch of pure types of accounting that are taught within the decision accounting departments in the Middle East in general, and despite the fact that some countries in the Middle East have financial returns, considering especially Petroleum states that the only topic of concern for the environment and accounting for them is a great interest in upgrades for the risks and threats surrounding the human form and the attention span of accounting humanitarian activities that need analogy:

It clear that from the foregoing that the hypothesis of the study, (there is a significant relationship between the moral problems of the application of accounting between the environment and pollution).

The existence of such a relationship which demonstrate the existence of deficiencies in the application problems accounting mentioned in the study, and the increasing rates of pollution in places that are less than the funds allocated to the environment, such as South America, Africa and some countries in the Middle East, which increases the environmental pollution associated with the lack of environmental spending.

The second hypothesis (affect allocation of funds Budget cash in increasing concern for the environment and the prevention of risks) is clear from the test this hypothesis on the data collected from the field study and the theoretical framework that the process of spending on operations environment and the lack of projects and through the use of the tool's accounting oversight on the performance and implementation follow-up help to evaluate the performance, both for the environment and environmental protection projects or finding environmental standards or increased attention to environmental quality Factors of environmental pollution and degradation of the environment in those voluntary groups, environmental or institutional work the government helps in drying of environmental degradation and reduce the risk of sizes and types of waste pile of dry,

liquid and prevent visual pollution and jealous of the health effects of pollution and environmental factors polluting the environment. From the above illustrated the stability hypothesis.

Results & Recommendations: Results: The study found a range of results, including: -

- 1- There are difficulties in accounting measurement of indirect cost to the environment.
- 2- The applicable accounting environment in most of the facilities and organizations polluting.
- 3- We need to develop accounting principles generally accepted to fit in with environmental accounting
- 4- There is no application of alternative accounting or allowed to download the operating costs in the unit and the environment within the accounting standards.
- 5- There are no funds allocated for the environment within the licensed cars and driving licenses and factories.
- 6- There is no obliging institutions polluting the financial reserves to their employees affected.
- 7- There is less of planning budgets for organizations on the financial terms to meet the challenges of the environment.
- 8- There is no rely of tax administration costs of environmental spending within the allowable expenses deducted when estimates of the tax base.
- 9 - lack of financial laws that support the position of environmental accounting.
- 10- allocate public and private institutions geographic locations within the organization to support the environment and prevent pollution.
- 11- Less care of administration authority in the institutions of public training courses on environmental accounting.
- 12- Lack of a minimum of clean assets that help to support environmental programs.
- 13- Absence of formal guidance for hospitals to treat patients with direct environmental pollution.
- 14- NO educational Courses that include schools subjects in all stages of the culture of preserving the environment are adequately assessed the current means.
- 15- There is no accounting departments or schools or colleges of Administrative Sciences economics in universities in the Middle East effective approach for environmental accounting in more than a semester to increase qualification in environmental accounting.
- 16- lack of environmental organizations backed activities in a satisfactory manner to manage users and the environment in all the cover of the environment and environmental quality.
- 17 - late-onset environmental accounting in response to the requirements of rapid human behavior.

Recommendations

- 1 – Must create a basis for measuring the environmental accounting solves the problem of appreciation and speculative arbitration for the environmental cost to suit the existing environmental challenges.
- 2- Sport to The application of the principles and the rules and procedures of applied and technical performance of accounting recognized in the accounting environment in business organizations and institutions, non-profit
- 3- Need to develop a conceptual framework for accounting principles generally accepted to accommodate the challenges of the environment and the proper accounting measurement of the cost of the environment
- 4- Disclosure of a set of allowed applications and alternative in environmental standards.
- 5 - Adoption of the foundations of the download to the cost of the environmental load theory within the total environmental costs.
- 6 - Emphasize the need to follow-up and control the allocation of funds from the profits of polluting environmental institutions in favor of environmental -friendly projects.
- 7- To make the role of government ministries and voluntary organizations active to support and improve its performance in order to serve the issues of environment and accounting for environmental activities and employ the funds allocated to them.
- 8 / need to pass legislation to ensure financial fiscal law of the States in the Middle East to support environmental issues and accounted for.
- 9 / interest in environmental activities and increase the funds allocated for training and environmental disasters
- 10 / encourages planning budgets contain annual recognition tied to each item of business organizations with pollution direct and indirect support for the environment and for the treatment of patients pollution 11 / administrative department follows the opening of the senior management regard to environmental issues within the organization and a member of associations, organizations, government ministries and civil society organizations for the environment

12 / encourage and support industries and services, clean and monitor awards and incentives and loans
13 / Design courses with environmental culture is high in all levels of education below university with open sections accounting includes more than 10 credit hours in university education and the opening of free scholarships and supported by studies over the university about the environment 14 / encourage innovation and measurement units cash new species developed in environmental pollution

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